

October 31, 2019

Jeffrey Vanneste  
Chief Financial Officer  
LEAR Corporation  
21557 Telegraph Road  
Southfield, MI 48033

Re: LEAR Corporation  
Form 10-K for the period ended December 31, 2018  
Filed February 5, 2019  
File No. 001-11311

Dear Mr. Vanneste:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Corporation Finance  
Manufacturing